

# Exhibit A

REDACTED

Form **1040** Department of the Treasury—Internal Revenue Service **1992** (B) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 1992, or other tax year beginning 1992, ending 19 OMB No. 1545-0074

**Label** (See instructions on page 10.) Use the IRS label. Otherwise, please print or type.

**Label HERE**

Your first name and initial David M. Last name Naseman

If a joint return, spouse's first name and initial Last name

Home address (number and street). If you have a P.O. box see page 10. Apt. no.

P.O. Box 8763

City, town or post office, state, and ZIP code. If you have a foreign address see page 10.

Incline Village, Nevada 89452

Your social security number

Spouse's social security number

**For Privacy Act and Paperwork Reduction Act Notice, see page 4.**

**Presidential Election Campaign** (See page 10.) Do you want \$1 to go to this fund? Yes ☒ No ☐ If a joint return, does your spouse want \$1 to go to this fund? Yes ☒ No ☐ Note: Checking "Yes" will not change your tax or reduce your refund.

**Filing Status** (See page 10.)

1 Single

2 Married filing joint return (even if only one had income)

3 ☒ Married filing separate return. Enter spouse's social security no. above and full name here TORIN HARDING

4 Head of household (with qualifying person) (See page 11.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (year spouse died 19). (See page 11.)

**Exemptions** (See page 11.)

6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2

b ☐ Spouse

c Dependents:

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1992

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement check here ☐

e Total number of exemptions claimed 1

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest income. Attach Schedule B if over \$400

b Tax-exempt interest income (see page 15). DON'T include on line 8a

9 Dividend income. Attach Schedule B if over \$400

10 Taxable refunds, credits, or offsets of state and local income taxes from worksheet on page 16

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D

14 Capital gain distributions not reported on line 13 (see page 15)

15 Other gains or (losses). Attach Form 4797

16a Total IRA distributions

16b Taxable amount (see page 16)

17a Total pensions and annuities

17b Taxable amount (see page 16)

18 Rents, royalties, partnerships, estates, trusts, etc. Attach Schedule E

19 Farm income or (loss). Attach Schedule F

20 Unemployment compensation (see page 17)

21a Social security benefits

21b Taxable amount (see page 17)

22 Other income. List type and amount—see page 18

23 Add the amounts in the far right column for lines 7 through 22. This is your total income 219,719.68

**Adjustments to Income** (See page 18.)

24a Your IRA deduction from applicable worksheet on page 19 or 20

24b Spouse's IRA deduction from applicable worksheet on page 19 or 20

25 One-half of self-employment tax (see page 20)

26 Self-employed health insurance deduction (see page 20)

27 Keogh retirement plan and self-employed SEP deduction

28 Penalty on early withdrawal of savings

29 Alimony paid. Recipient's SSN

30 Add lines 24a through 29. These are your total adjustments 00

**Adjusted Gross Income**

31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$22,370 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56 219,719.68

Form 1040 (1992)

Page 2

<b>Tax Computation</b> (See page 22.)	32	Amount from line 31 (adjusted gross income)	32	219,719	68
	33a	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older; <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	33a		
	33b	If your parent (or someone else) can claim you as a dependent, check here	33b		
	33c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 22 and check here	33c		
	34	Enter the larger of: Itemized deductions from Schedule A, line 26, OR Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 22 to find your standard deduction. If you checked box 33c, your standard deduction is zero. • Single—\$3,600 • Head of household—\$5,250 • Married filing jointly or Qualifying widow(er)—\$6,000 • Married filing separately—\$3,000	34	42,495	27
	35	Subtract line 34 from line 32	35	157,224	41
	36	If line 32 is \$78,950 or less, multiply \$2,300 by the total number of exemptions claimed on line 6e. If line 32 is over \$78,950 see the worksheet on page 23 for the amount to enter	36		00
	37	Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	157,224	41
If you want the IRS to figure your tax, see page 23.	38	Enter tax. Check if from a <input type="checkbox"/> Tax Table, b <input checked="" type="checkbox"/> Tax Rate Schedules c <input type="checkbox"/> Schedule D or d <input type="checkbox"/> Form 8615 (see page 23). Amount if any, from Form(s) 8814	38	45,115	07
	39	Additional taxes (see page 23). Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972	39		00
	40	Add lines 38 and 39	40	45,115	07
	41	Credit for child and dependent care expenses. Attach Form 2441	41		
<b>Credits</b> (See page 23.)	42	Credit for the elderly or the disabled. Attach Schedule R	42		
	43	Foreign tax credit. Attach Form 1116	43	2,156	24
	44	Other credits (see page 24). Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	44		
	45	Add lines 41 through 44	45	2,156	24
<b>Other Taxes</b>	46	Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-	46	42,958	33
	47	Self-employment tax. Attach Schedule SE. Also see line 25	47		
	48	Alternative minimum tax. Attach Form 6251	48	4,315	09
	49	Recapture taxes (see page 25). Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828	49		
	50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50		
	51	Tax on qualified retirement plans, including IRAs. Attach Form 5329	51		
	52	Advance earned income credit payments from Form W-2	52		
	53	Add lines 46 through 52. This is your total tax	53	47,273	92
<b>Payments</b> Attach Forms W-2, W-2G, and 1099-R on the front	54	Federal income tax withheld. If any is from Form(s) 1099 check <input type="checkbox"/>	54		
	55	1992 estimated tax payments and amount applied from 1991 return	55	43,108	20
	56	Earned income credit. Attach Schedule EIC	56		
	57	Amount paid with Form 4868 (extension request)	57	2,037	76
	58	Excess social security Medicare and RRTA tax withheld (see page 26)	58		
	59	Other payments (see page 26). Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59		
	60	Add lines 54 through 59. These are your total payments	60	45,145	96
	61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID	61		06
<b>Refund or Amount You Owe</b> Attach check or money order on top of Form(s) W-2, etc. on the front.	62	Amount of line 61 you want REFUNDED TO YOU	62		
	63	Amount of line 61 you want APPLIED TO YOUR 1993 ESTIMATED TAX	63		
	64	If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number and "1992 Form 1040" on it	64	2,127	96
	65	Estimated tax penalty (see page 27). Also include on line 64	65		

**Sign Here**

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

David M. Foreman

Date

8-14-93

Your occupation

Attorney-at-law

Spouse's signature if a joint return BOTH must sign

Date

Spouse's occupation

**Paid Preparer's Use Only**

Preparer's signature

Firm's name (or yours if self-employed) and address

Date

Check if self-employed ☐

Preparer's social security no

E.I. No.

ZIP code

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SCHEDULES A&B  
(Form 1040)

## Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

1992

Attachment 36-2  
Sequence No. 07Department of the Treasury  
Internal Revenue Service (B)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

David H. Nassman

Your social security number

Medical  
and  
Dental  
Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see page A-1)

2 Enter amount from Form 1040, line 32, 2

3 Multiply line 2 above by 7.5% (.075)

4 Subtract line 3 from line 1. If zero or less, enter -0-

Taxes You  
Paid

5 State and local income taxes

6 Real estate taxes (see page A-2)

(See  
page A-1.)

7 Other taxes. List—include personal property taxes. ▶

State Tax on Automobile &amp; Personal Property

8 Add lines 5 through 7

Interest  
You Paid(See  
page A-2.)

9a Home mortgage interest and points reported to you on Form 1098

9b Home mortgage interest not reported to you on Form 1098. If  
paid to an individual show that person's name and address ▶Note:  
Personal  
interest is  
not  
deductible10 Points not reported to you on Form 1098. See page A-3  
for special rules.11 Investment interest. If required, attach Form 4952. (See  
page A-3.)

12 Add lines 9a through 11

Gifts to  
Charity(See  
page A-3.)Caution: If you made a charitable contribution and  
received a benefit in return, see page A-3.

13 Contributions by cash or check

14 Other than by cash or check. If over \$500, you MUST  
attach Form 8283

15 Carryover from prior year

16 Add lines 13 through 15

Casualty and  
Theft Losses

17 Casualty or theft loss(es). Attach Form 4684. (See page A-4.)

Moving  
Expenses

18 Moving expenses. Attach Form 3903 or 3903F. (See page A-4.)

Job Expenses  
and Most  
Other  
Miscellaneous  
Deductions(See  
page A-5 for  
expenses to  
deduct here.)19 Unreimbursed employee expenses—job travel, union  
dues, job education, etc. If required, you MUST attach  
Form 2106. (See page A-4.) ▶20 Other expenses—investment, tax preparation, safe  
deposit box, etc. List type and amount ▶Settlement of litigation involving  
wages

21 Add lines 19 and 20

22 Enter amount from Form 1040 line 32, 219,719.68

23 Multiply line 22 above by 2% (.02)

24 Subtract line 23 from line 21. If zero or less, enter -0-

Other  
Miscellaneous  
Deductions

25 Other—from list on page A-5. List type and amount ▶

Total  
Itemized  
Deductions26 Is the amount on Form 1040, line 32, more than \$105,250 (more than \$52,625 if  
married filing separately)?

- NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25
- YES. Your deduction may be limited. See page A-5 for the amount to enter

Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount  
on line 26 above or your standard deduction.

**REDACTED**

Schedules A&amp;B (Form 1040)-1992

OMB No. 1545-0074 Page 2

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

David M. Nasman**Schedule B—Interest and Dividend Income**Attachment  
Sequence No. 08

**Part I Interest Income** If you had over \$400 in taxable interest income OR are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received. If you had over \$400 in taxable interest income, you must also complete Part III. If you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.

(See  
pages 14  
and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Interest Income		Amount	
1	List name of payer—if any interest income is from seller-financed mortgages, see page B-1 and list this interest first <u>Lehman Bank</u> <u>Republic National Bank</u> <u>Republic National Bank</u> <u>Republic National Bank</u> <u>Shearson Lehman Brothers</u>		
		125	40
		20,189	71
		288	83
		128	82
		<del>288</del>	<del>78</del>
		69,238	19
2	Add the amounts on line 1	99,869	45
3	Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040		
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.	99,869	45

**Part II Dividend Income**(See  
pages 15  
and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

If you had over \$400 in gross dividends and/or other distributions on stock, you must complete this part and Part III if you received, as a nominee, dividends that actually belong to another person, see page B-1.

Dividend Income		Amount	
5	List name of payer—include on this line capital gain distributions, nontaxable distributions, etc. <u>Shearson Lehman Brothers</u>		
		69,922	85
6	Add the amounts on line 5	69,922	85
7	Capital gain distributions. Enter here and on Schedule D	1,342	73
8	Nontaxable distributions. (See the inst. for Form 1040, line 9)	13,139	77
9	Add lines 7 and 8	14,482	72
10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.	55,440	13

**Part III Foreign Accounts and Foreign Trusts**(See  
page B-2.)

If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.		Yes	No
11a	At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		X
b	If "Yes," enter the name of the foreign country		
12	Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926.		X

For Paperwork Reduction Act Notice, see Form 1040 Instructions

Schedule B (Form 1040) 1992

U.S. Government Printing Office: 1992 — 315-032

DN00470

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Form **1116**Department of the Treasury  
Internal Revenue Service**Foreign Tax Credit**

Individual, Fiduciary, or Nonresident Alien Individual

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ See separate instructions.

OMB No. 1545-0121

**1992**Attachment  
Sequence No. 19Name **David M. Naseman**

Identifying number as shown on page 1 of your tax return

Report all amounts in U.S. dollars except where specified in Part II. Use a separate Form 1116 for each category of income listed below. Check only one box. Before you check a box, read Categories of Income on page 3 of the instructions. Complete this form for credit for taxes on:

- ☒ **a** Passive income      ☐ **d** Shipping income      ☐ **g** Lump-sum distributions (see instructions before completing form)  
☐ **b** High withholding tax interest      ☐ **e** Dividends from a DISC or former DISC      ☐ **h** General limitation income—all other income from sources outside the United States (including income from sources within U.S. possessions)  
☐ **c** Financial services income      ☐ **f** Certain distributions from a foreign sales corporation (FSC) or former FSC

**i** Resident of (name of country) ▶ **U.S.A.**

Note: If you paid taxes to one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States for Separate Category Checked Above**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>j</b> Enter the name of the foreign country or U.S. possession ▶ <b>United Kingdom</b>				
<b>1</b> Gross income from sources within country shown above and of the type checked above. (See instructions.): <b>Dividends</b>				
	<b>14,375.00</b>			<b>14,375</b>
<b>Applicable deductions and losses. (See instructions.):</b>				
<b>2</b> Expenses directly allocable to the income on line 1 (attach schedule).	<b>00</b>			
<b>3</b> Pro rata share of other deductions not directly allocable:				
<b>a</b> Certain itemized deductions or standard deduction. (See instructions.)	<b>16,375.27</b>			
<b>b</b> Other deductions (attach schedule)	<b>00</b>			
<b>c</b> Add lines 3a and 3b	<b>16,375.27</b>			
<b>d</b> Total foreign source income. (See instructions.)	<b>14,375.00</b>			
<b>e</b> Gross income from all sources. (See instructions.)	<b>219,719.68</b>			
<b>f</b> Divide line 3d by line 3e	<b>6.54%</b>			
<b>g</b> Multiply line 3c by line 3f	<b>1,070.94</b>			
<b>4</b> Pro rata share of interest expense. (See instructions.):				
<b>a</b> Home mortgage interest from line 5 of the worksheet on page 6 of the instructions	<b>00</b>			
<b>b</b> Other interest expense	<b>00</b>			
<b>5</b> Losses from foreign sources	<b>00</b>			
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	<b>1,070.94</b>			
<b>7</b> Subtract line 6 from line 1. Enter the result here and on line 14.				<b>13,304.06</b>

**Part II Foreign Taxes Paid or Accrued (See instructions.)**

Country	Credit is claimed for taxes (you must check one) (k) <input checked="" type="checkbox"/> Paid (l) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(v) Total foreign taxes paid or accrued (add cols. (j) through (u))	
		In foreign currency			In U.S. dollars				
		(m) Date paid or accrued	(n) Dividends	(o) Rents and royalties	(p) Interest	(q) Other foreign taxes paid or accrued	(r) Dividends		(s) Rents and royalties
<b>A</b>								<b>2,156.24</b>	<b>2,156.24</b>
<b>B</b>									
<b>C</b>									

**8** Add lines A through C, column (v). Enter the total here and on line 9.**8** **2,156.24**

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Cat. No. 11440U

Form 1116 (1992)

Form 1116 (1992)

Page 2

**Part III Figuring the Credit**

9	Enter amount from line 8. This is the total foreign taxes paid or accrued for the category of income checked above Part I.	9	2,156.24
10	Carryback or carryover (attach detailed computation)	10	00
11	Add lines 9 and 10	11	2,156.24
12	Reduction in foreign taxes. (See instructions.)	12	00
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit.	13	2,156.24
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. (See instructions.)	14	13,304.06
15	Adjustments to line 14. (See instructions.)	15	00
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21.)	16	13,304.06
17	Individuals: Enter amount from Form 1040, line 35. If you are a nonresident alien, enter amount from Form 1040NR, line 33. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the maximum tax rate on capital gains, see instructions.	17	157,224.47
18	Divide line 16 by line 17. (If line 16 is more than line 17, enter the figure "1".)	18	8.46%
19	Individuals: Enter amount from Form 1040, line 40, less any amounts on Form 1040, lines 41 and 42. If you are a nonresident alien, enter amount from Form 1040NR line 38, less any amount on Form 1040NR, line 39. Estates and trusts: Enter amount from Form 1041 Schedule G, line 1c, or Form 990-T, line 37.	19	45,115.07
20	Multiply line 19 by line 18. (Maximum amount of credit.)	20	3,817.56
21	Enter the amount from line 13 or line 20, whichever is smaller. (If this is the only Form 1116 you are completing, skip lines 22 through 29 and enter this amount on line 30. Otherwise, complete the appropriate lines in Part IV.)	21	2,156.24

**Part IV Summary of Credits From Separate Parts III (See instructions.)**

22	Credit for taxes on passive income	22	
23	Credit for taxes on high withholding tax interest	23	
24	Credit for taxes on financial services income	24	
25	Credit for taxes on shipping income	25	
26	Credit for taxes on dividends from a DISC or former DISC	26	
27	Credit for taxes on certain distributions from a FSC or former FSC	27	
28	Credit for taxes on lump-sum distributions	28	
29	Credit for taxes on general limitation income (all other income from sources outside the United States)	29	
30	Add lines 22 through 29	30	2,156.24
31	Reduction of credit for international boycott operations. (See instructions for line 12.)	31	00
32	Subtract line 31 from line 30. This is your foreign tax credit. Enter here and on Form 1040 line 43; Form 1040NR, line 40; Form 1041, Schedule G, line 2a; or Form 990-T, line 38a.	32	2,156.24

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Form **6251**

## Alternative Minimum Tax—Individuals

OMB No. 1545-0227

**1992**Department of the Treasury  
Internal Revenue Service (M)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Attachment  
Sequence No. 32

Name(s) shown on Form 1040

Your social security number

David M. Naseman

1	Enter the amount from Form 1040, line 35. If less than zero, enter as a negative amount	1	157,224	41
2	Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount	2		
3	Overall itemized deductions limitation amount (see instructions)	3	5,012	84
4	Combine lines 1, 2, and 3	4	152,211	57
5	Adjustments: (See instructions before completing.)			
a	Standard deduction, if any, from Form 1040, line 34	5a		
b	Medical and dental expenses. Enter the smaller of the amount from Schedule A (Form 1040), line 4, or 2 1/2% (.025) of Form 1040, line 32	5b		
c	Miscellaneous itemized deductions from Schedule A (Form 1040), line 24	5c		
d	Taxes from Schedule A (Form 1040), line 8	5d	39,221	82
e	Refund of taxes	5e		
f	Certain home mortgage interest	5f		
g	Investment interest expense	5g		
h	Depreciation of tangible property placed in service after 1986	5h		
i	Circulation and research and experimental expenditures paid or incurred after 1986	5i		
j	Mining exploration and development costs paid or incurred after 1986	5j		
k	Long-term contracts entered into after 2/28/86	5k		
l	Pollution control facilities placed in service after 1986	5l		
m	Installment sales of certain property	5m		
n	Adjusted gain or loss	5n		
o	Incentive stock options	5o		
p	Certain loss limitations	5p		
q	Tax shelter farm activities	5q		
r	Passive activities	5r		
s	Beneficiaries of estates and trusts	5s		
t	Combine lines 5a through 5s	5t	39,221	82
6	Tax preference items: (See instructions before completing.)			
a	Appreciated property charitable deduction	6a		
b	Tax-exempt interest from private activity bonds issued after 8/7/86	6b	4,333	32
c	Depletion	6c		
d	Accelerated depreciation of real property placed in service before 1987	6d		
e	Accelerated depreciation of leased personal property placed in service before 1987	6e		
f	Intangible drilling costs	6f		
g	Add lines 6a through 6f	6g	4,333	32
7	Combine lines 4, 5t, and 6g	7	195,744	71
8	Energy preference adjustment for certain taxpayers. Do not enter more than 40% of line 7. See instructions	8		00
9	Subtract line 8 from line 7	9	195,744	71
10	Alternative tax net operating loss deduction. See instructions for limitations	10		00
11	Alternative minimum taxable income. Subtract line 10 from line 9. If married filing separately, see instructions	11	205,959	00
12	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)	12	20,000	00
13	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)	13	75,000	00
14	Subtract line 13 from line 11. If zero or less, enter -0- here and on line 15 and go to line 16	14	130,959	00
15	Multiply line 14 by 25% (.25)	15	32,739	75
16	Exemption. Subtract line 15 from line 12. If zero or less, enter -0-. If completing this form for a child under age 14, see instructions for amount to enter	16		00
17	Subtract line 16 from line 11. If zero or less, enter -0- here and on line 22 and skip lines 18 through 21	17	205,959	00
18	Multiply line 17 by 24% (.24)	18	49,430	16
19	Alternative minimum tax foreign tax credit. See instructions	19	2,156	24
20	Tentative minimum tax. Subtract line 19 from line 18	20	47,273	92
21	Enter your tax from Form 1040, line 38 minus any foreign tax credit on Form 1040, line 43. If an amount from Form 4970 is entered on line 39 of Form 1040, also include the amount from Form 4970 on this line	21	42,958	83
22	Alternative minimum tax. Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 1040, line 48. If completing this form for a child under age 14, see instructions for amount to enter	22	4,315	09

For Paperwork Reduction Act Notice, see separate instructions

Cat No. 13600G

Form 6251 (1992)

455

DN00473

**REDACTED**Form **8271**(Rev. July 1990)  
Department of the Treasury  
Internal Revenue Service**Investor Reporting of Tax Shelter Registration Number**

▶ Attach to your tax return.

▶ If you received this form from a partnership, S corporation, or trust, see the instructions.

OMB No. 1545-0081

Expires 6-30-93

Attachment  
Sequence No. **71**

Investor's name(s) as shown on return

**David M. Naseman**

Investor's taxpayer identification number

Investor's tax year ending

**12-31-92****Part I Tax Shelter Information**

	(a) Tax Shelter Name	(b) Tax Shelter Registration Number (11-digit number)	(c) Tax Shelter Taxpayer Identification Number	(d) Type of Tax Shelter (see list in instructions)
1	<b>Agricultural Minerals Co. LP</b>	<b>92017000010</b>	<b>73-1389684</b>	<b>27- Manufacturing</b>
2	<b>Lakehead Api Lake Partners LP</b>	<b>92008000124</b>	<b>39-1715850</b>	<b>55- Transportation</b>
3	<b>Arcadian Partners LP</b>	<b>92133000015</b>	<b>62-1500798</b>	
4	<b>Freemont McMoran Resource Partners LP</b>	<b>88270000404</b>	<b>72-1067072</b>	<b>27- Manufacturing</b>
5				

**Part II Tax Shelter Benefits Claimed or Reported By Investor on Return to Which This Form 8271 Is Attached**

Note: If you received any Schedules K-1 for these benefits, see the specific instructions for Part II on page 2.

	(a) Gross Income, Gross Profits, and Gains	(b) Deductions and Losses	(c) Credits	(d) Forms and Schedules Where Benefits Are Claimed or Reported
1				<b>See Schedule K-1s</b>
2				<b>attached</b>
3				
4				
5				

**General Instructions**

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	13 min
Learning about the law or the form	12 min
Preparing the form	4 min
Copying, assembling, and sending the form to IRS	14 min

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**Purpose of Form.**—Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 of the Internal Revenue Code ("registration-required tax shelters") and to report other information about the tax shelter and its benefits. The tax shelter registration number and the other information must be reported, even if the particular interest is producing net income to the filer of Form 8271 (but see Projected Income Investments below). Use additional forms to report more than five tax shelter registration numbers.

Note: Investors are reminded that a tax shelter registration number does not

indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

**Who Must File.**—Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a passthrough entity, both the passthrough entity and its partners, shareholders, or beneficiaries must file Form 8271.

A passthrough entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the passthrough entity itself has invested in a registration-required tax shelter.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitation, and that loss is the only tax item reported to you from the shelter.

**Projected Income Investments.**—In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not

have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are subsequently furnished a tax shelter registration number because of a tax shelter that ceases to be a projected income investment, follow the instructions for Form 8271. However, you are required to file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

**Filing Form 8271.**—Attach Form 8271, and any other required information, to any return, including applications for tentative refund (Forms 1045 and 1139), and amended returns (Forms 1040X and 1120X), on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter.

A passthrough entity that has invested in a registration-required tax shelter must furnish copies of the following documents to its partners, shareholders, or beneficiaries: (1) its Form 8271 and (2) Form 8271 and Schedule K-1 from any other passthrough entity.

Also, in the case where: (1) the passthrough entity acquired at least 50 percent interest, in one tax year, in a registered tax shelter (and in which it had not held an interest in a prior year) and (2) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the passthrough entity need not distribute copies of Form 8271 to its investors. The passthrough entity alone is required to prepare Form 8271 and include it with the entity tax return.

Form 8271 (Rev. 7-90)

491

DN00474



Naseman  
8763  
illage, NV 89452



INTERNAL REVENUE SERVICE CENTER  
Ogden, Utah 84201

Re: 1992 Tax Return

REDACTED

Prudential Securities Command Account	
DAVID M. NASEMAN	500
	25-80/440
Pay to the order of <u>Internal Revenue Service</u>	<u>August 14, 1993</u>
	\$ <u>2,127.95</u>
<u>Two Thousand One Hundred Twenty-seven &amp; 95/100</u>	Dollars
The Prudential Bank 	1 2 3 4 5 6 7 8 9 0
<small>PAYABLE THROUGH BANK ONE, COLUMBUS, OHIO 43271</small>	CHECK ONE BOX
For Payment with 1992 Tax Return	<u>David M. Naseman</u>
⑆044000804⑆ 4349188239⑆	0500

DN00475